

**BUSINESS**

PAYERS

TAX TABLE

NAT 2185-05.2007

SEGMENT

AUDIENCE

FORMAT

PRODUCT ID



**Australian Government**

**Australian Taxation Office**

## **SCHEDULE 12**

### **PAY AS YOU GO (PAYG) WITHHOLDING**

# **Higher Education Loan Programme (HELP) fortnightly tax table**

Including statement of formulas.



**FOR PAYMENTS MADE ON  
OR AFTER 1 JULY 2007.**



This document is a withholding schedule made by the Commissioner of Taxation in accordance with sections 15–25 and 15–30 of Schedule 1 to the *Taxation Administration Act 1953*. It applies to withholding payments covered by Subdivisions 12–B (except sections 12–50 and 12–55), 12–C (except sections 12–85 and 12–90) and 12–D of Schedule 1.



For more information  
visit **[www.ato.gov.au](http://www.ato.gov.au)**

## HECS HAS BECOME HELP

On 1 June 2006, all accumulated Higher Education Contribution Scheme (HECS) debts became accumulated Higher Education Loan Programme (HELP) debts.

### WHO SHOULD USE THIS TABLE?

Use this table if you make payments to a payee fortnightly, and the payee has provided you with a *Tax file number declaration* or *Withholding declaration* and has:

- answered 'Yes' to the question 'Do you have an accumulated Higher Education Loan Programme (HELP) debt?'
- not applied, due to low family income, for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration*, and
- claimed the tax-free threshold with fortnightly earnings of \$1,530 or more, or
- not claimed the tax-free threshold with fortnightly earnings of \$896 or more.

The HELP component is to be withheld from all earnings, including taxable allowances, bonuses and commissions. Do not withhold any amount for HELP from lump sum termination payments.

### HOW TO WORK OUT WITHHOLDING AMOUNTS

- 1 Use the appropriate fortnightly tax table to calculate the fortnightly withholding amount for the payee's earnings, allowing for any tax offsets or family tax benefit claimed.
- 2 Use this HELP fortnightly tax table to calculate the HELP component to be withheld.
- 3 Add the HELP component to the withholding amount. Withhold the result from the payee's earnings.
- 4 If the payee also has a Financial Supplement debt, add the SFSS component (calculated using the SFSS tax tables) as well as the HELP component to the amounts to be withheld. Withhold the result from the payee's earnings.

### HOW TO FIND THE HELP COMPONENT IN THE FOLLOWING TABLE

Find the payee's fortnightly earnings in **column 1** (ignoring any cents) and use the appropriate column to find the HELP component. If the exact amount is not shown, use the nearest lower figure.

If the payee is claiming the tax-free threshold, use **column 2**.

If the payee is not claiming the tax-free threshold, use **column 3**.

#### EXAMPLE

The payee has claimed the tax-free threshold and has fortnightly earnings of \$1,597.39. Ignoring cents, use the nearest lower figure and find \$1,596 in column 1. The HELP component in column 2 is \$64.00.

### USING FORMULAS

Withholding amounts shown in this table can be expressed in a mathematical form. If you have developed your own payroll software package, you can use the formulas and coefficients outlined below.

To calculate the fortnightly HELP component, you must first calculate the rounded weekly HELP component.

The formulas comprise linear equations of the form  $y = ax$ , where:

- **y** is the weekly HELP component
- **x** is the weekly earnings rounded down to whole dollars plus an amount of 99 cents, and
- the value of the coefficient **a** is as shown in the following tables.

### Tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 – 764.99	0.0
765.00 – 852.99	4.0
853.00 – 939.99	4.5
940.00 – 988.99	5.0
989.00 – 1,062.99	5.5
1,063.00 – 1,151.99	6.0
1,152.00 – 1,211.99	6.5
1,212.00 – 1,333.99	7.0
1,334.00 – 1,421.99	7.5
1,422.00 & over	8.0

### No tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 – 447.99	0.0
448.00 – 534.99	4.0
535.00 – 622.99	4.5
623.00 – 671.99	5.0
672.00 – 745.99	5.5
746.00 – 833.99	6.0
834.00 – 894.99	6.5
895.00 – 1,016.99	7.0
1,017.00 – 1,104.99	7.5
1,105.00 & over	8.0

### CALCULATING THE FORTNIGHTLY COMPONENT

First, calculate the weekly equivalent of fortnightly earnings by dividing the sum of the fortnightly earnings subject to withholding by two. Ignore any cents in the result and add 99 cents.

Determine the rounded weekly HELP component applicable to the weekly equivalent of earnings by applying the above formulas. Then multiply the result by two to determine the fortnightly HELP component.

### ROUNDING OF COMPONENT AMOUNTS

Component amounts calculated as a result of applying the above formulas should be rounded to the nearest dollar. Values ending in exactly 50 cents are rounded to the next higher dollar. Do this rounding directly – that is, do not make a preliminary rounding to the nearest cent.

#### EXAMPLE

Payee has claimed the tax-free threshold and has fortnightly earnings of \$1,592.17.

Weekly equivalent of \$1,592.17 = \$796.99 (\$1,592.17 ÷ 2, ignoring cents in the result and then adding 99 cents).

Weekly HELP component = \$796.99 × 4.0% = \$32.00 rounded to the nearest dollar.

Fortnightly HELP component = \$64.00 (\$32.00 × 2).

### ACCOUNTING SOFTWARE

Software written in accordance with the formulas in this schedule should be tested for accuracy against the table in the following pages. You should only use such software if it produces the exact amounts shown in the table.

**HELP FORTNIGHTLY TAX TABLE**

Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$
892	—	—	1032	—	42.00	1172	—	52.00	1312	—	66.00
894	—	—	1034	—	42.00	1174	—	52.00	1314	—	66.00
896	—	36.00	1036	—	42.00	1176	—	54.00	1316	—	66.00
898	—	36.00	1038	—	42.00	1178	—	54.00	1318	—	66.00
900	—	36.00	1040	—	42.00	1180	—	54.00	1320	—	66.00
902	—	36.00	1042	—	42.00	1182	—	54.00	1322	—	66.00
904	—	36.00	1044	—	42.00	1184	—	54.00	1324	—	66.00
906	—	36.00	1046	—	42.00	1186	—	54.00	1326	—	66.00
908	—	36.00	1048	—	42.00	1188	—	54.00	1328	—	66.00
910	—	36.00	1050	—	42.00	1190	—	54.00	1330	—	66.00
912	—	36.00	1052	—	42.00	1192	—	54.00	1332	—	66.00
914	—	36.00	1054	—	42.00	1194	—	54.00	1334	—	66.00
916	—	36.00	1056	—	42.00	1196	—	54.00	1336	—	66.00
918	—	36.00	1058	—	42.00	1198	—	54.00	1338	—	66.00
920	—	36.00	1060	—	42.00	1200	—	54.00	1340	—	68.00
922	—	36.00	1062	—	42.00	1202	—	54.00	1342	—	68.00
924	—	38.00	1064	—	42.00	1204	—	54.00	1344	—	74.00
926	—	38.00	1066	—	42.00	1206	—	54.00	1346	—	74.00
928	—	38.00	1068	—	42.00	1208	—	54.00	1348	—	74.00
930	—	38.00	1070	—	48.00	1210	—	54.00	1350	—	74.00
932	—	38.00	1072	—	48.00	1212	—	54.00	1352	—	74.00
934	—	38.00	1074	—	48.00	1214	—	54.00	1354	—	74.00
936	—	38.00	1076	—	48.00	1216	—	54.00	1356	—	74.00
938	—	38.00	1078	—	48.00	1218	—	54.00	1358	—	74.00
940	—	38.00	1080	—	48.00	1220	—	54.00	1360	—	74.00
942	—	38.00	1082	—	48.00	1222	—	56.00	1362	—	76.00
944	—	38.00	1084	—	48.00	1224	—	56.00	1364	—	76.00
946	—	38.00	1086	—	48.00	1226	—	56.00	1366	—	76.00
948	—	38.00	1088	—	50.00	1228	—	56.00	1368	—	76.00
950	—	38.00	1090	—	50.00	1230	—	56.00	1370	—	76.00
952	—	38.00	1092	—	50.00	1232	—	56.00	1372	—	76.00
954	—	38.00	1094	—	50.00	1234	—	56.00	1374	—	76.00
956	—	38.00	1096	—	50.00	1236	—	56.00	1376	—	76.00
958	—	38.00	1098	—	50.00	1238	—	56.00	1378	—	76.00
960	—	38.00	1100	—	50.00	1240	—	56.00	1380	—	76.00
962	—	38.00	1102	—	50.00	1242	—	56.00	1382	—	76.00
964	—	38.00	1104	—	50.00	1244	—	56.00	1384	—	76.00
966	—	38.00	1106	—	50.00	1246	—	62.00	1386	—	76.00
968	—	38.00	1108	—	50.00	1248	—	62.00	1388	—	76.00
970	—	38.00	1110	—	50.00	1250	—	62.00	1390	—	76.00
972	—	38.00	1112	—	50.00	1252	—	62.00	1392	—	76.00
974	—	40.00	1114	—	50.00	1254	—	62.00	1394	—	76.00
976	—	40.00	1116	—	50.00	1256	—	62.00	1396	—	76.00
978	—	40.00	1118	—	50.00	1258	—	62.00	1398	—	76.00
980	—	40.00	1120	—	50.00	1260	—	64.00	1400	—	78.00
982	—	40.00	1122	—	50.00	1262	—	64.00	1402	—	78.00
984	—	40.00	1124	—	50.00	1264	—	64.00	1404	—	78.00
986	—	40.00	1126	—	50.00	1266	—	64.00	1406	—	78.00
988	—	40.00	1128	—	50.00	1268	—	64.00	1408	—	78.00
990	—	40.00	1130	—	50.00	1270	—	64.00	1410	—	78.00
992	—	40.00	1132	—	52.00	1272	—	64.00	1412	—	78.00
994	—	40.00	1134	—	52.00	1274	—	64.00	1414	—	78.00
996	—	40.00	1136	—	52.00	1276	—	64.00	1416	—	78.00
998	—	40.00	1138	—	52.00	1278	—	64.00	1418	—	78.00
1000	—	40.00	1140	—	52.00	1280	—	64.00	1420	—	78.00
1002	—	40.00	1142	—	52.00	1282	—	64.00	1422	—	78.00
1004	—	40.00	1144	—	52.00	1284	—	64.00	1424	—	78.00
1006	—	40.00	1146	—	52.00	1286	—	64.00	1426	—	78.00
1008	—	40.00	1148	—	52.00	1288	—	64.00	1428	—	78.00
1010	—	40.00	1150	—	52.00	1290	—	64.00	1430	—	78.00
1012	—	40.00	1152	—	52.00	1292	—	64.00	1432	—	78.00
1014	—	40.00	1154	—	52.00	1294	—	64.00	1434	—	78.00
1016	—	40.00	1156	—	52.00	1296	—	64.00	1436	—	80.00
1018	—	40.00	1158	—	52.00	1298	—	64.00	1438	—	80.00
1020	—	40.00	1160	—	52.00	1300	—	66.00	1440	—	80.00
1022	—	40.00	1162	—	52.00	1302	—	66.00	1442	—	80.00
1024	—	42.00	1164	—	52.00	1304	—	66.00	1444	—	80.00
1026	—	42.00	1166	—	52.00	1306	—	66.00	1446	—	80.00
1028	—	42.00	1168	—	52.00	1308	—	66.00	1448	—	80.00
1030	—	42.00	1170	—	52.00	1310	—	66.00	1450	—	80.00

## HELP FORTNIGHTLY TAX TABLE

Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$
1452	—	80.00	1592	64.00	96.00	1732	78.00	112.00	1872	84.00	132.00
1454	—	80.00	1594	64.00	96.00	1734	78.00	112.00	1874	84.00	132.00
1456	—	80.00	1596	64.00	96.00	1736	78.00	112.00	1876	84.00	132.00
1458	—	80.00	1598	64.00	96.00	1738	78.00	114.00	1878	84.00	132.00
1460	—	80.00	1600	64.00	96.00	1740	78.00	114.00	1880	94.00	132.00
1462	—	80.00	1602	64.00	96.00	1742	78.00	114.00	1882	94.00	132.00
1464	—	80.00	1604	64.00	96.00	1744	78.00	114.00	1884	94.00	132.00
1466	—	80.00	1606	64.00	96.00	1746	78.00	114.00	1886	94.00	132.00
1468	—	80.00	1608	64.00	96.00	1748	78.00	114.00	1888	94.00	132.00
1470	—	80.00	1610	64.00	96.00	1750	78.00	114.00	1890	94.00	132.00
1472	—	82.00	1612	64.00	96.00	1752	78.00	114.00	1892	94.00	132.00
1474	—	82.00	1614	64.00	96.00	1754	80.00	114.00	1894	94.00	132.00
1476	—	82.00	1616	64.00	98.00	1756	80.00	114.00	1896	94.00	132.00
1478	—	82.00	1618	64.00	98.00	1758	80.00	114.00	1898	94.00	132.00
1480	—	82.00	1620	64.00	98.00	1760	80.00	114.00	1900	96.00	134.00
1482	—	82.00	1622	64.00	98.00	1762	80.00	114.00	1902	96.00	134.00
1484	—	82.00	1624	66.00	98.00	1764	80.00	114.00	1904	96.00	134.00
1486	—	82.00	1626	66.00	98.00	1766	80.00	114.00	1906	96.00	134.00
1488	—	82.00	1628	66.00	98.00	1768	80.00	116.00	1908	96.00	134.00
1490	—	82.00	1630	66.00	98.00	1770	80.00	116.00	1910	96.00	134.00
1492	—	90.00	1632	66.00	98.00	1772	80.00	116.00	1912	96.00	134.00
1494	—	90.00	1634	66.00	98.00	1774	80.00	116.00	1914	96.00	134.00
1496	—	90.00	1636	66.00	98.00	1776	80.00	116.00	1916	96.00	134.00
1498	—	90.00	1638	66.00	98.00	1778	80.00	116.00	1918	96.00	134.00
1500	—	90.00	1640	66.00	98.00	1780	80.00	116.00	1920	96.00	134.00
1502	—	90.00	1642	66.00	98.00	1782	80.00	116.00	1922	96.00	134.00
1504	—	90.00	1644	66.00	98.00	1784	80.00	116.00	1924	96.00	134.00
1506	—	90.00	1646	66.00	98.00	1786	80.00	116.00	1926	96.00	134.00
1508	—	90.00	1648	66.00	98.00	1788	80.00	116.00	1928	96.00	136.00
1510	—	90.00	1650	66.00	100.00	1790	80.00	126.00	1930	96.00	136.00
1512	—	90.00	1652	66.00	100.00	1792	80.00	126.00	1932	96.00	136.00
1514	—	90.00	1654	66.00	100.00	1794	80.00	126.00	1934	96.00	136.00
1516	—	92.00	1656	66.00	100.00	1796	80.00	126.00	1936	96.00	136.00
1518	—	92.00	1658	66.00	100.00	1798	80.00	126.00	1938	96.00	136.00
1520	—	92.00	1660	66.00	100.00	1800	82.00	126.00	1940	98.00	136.00
1522	—	92.00	1662	66.00	100.00	1802	82.00	126.00	1942	98.00	136.00
1524	—	92.00	1664	66.00	100.00	1804	82.00	126.00	1944	98.00	136.00
1526	—	92.00	1666	66.00	100.00	1806	82.00	126.00	1946	98.00	136.00
1528	—	92.00	1668	66.00	108.00	1808	82.00	126.00	1948	98.00	136.00
1530	62.00	92.00	1670	66.00	108.00	1810	82.00	126.00	1950	98.00	136.00
1532	62.00	92.00	1672	66.00	108.00	1812	82.00	126.00	1952	98.00	136.00
1534	62.00	92.00	1674	68.00	108.00	1814	82.00	128.00	1954	98.00	136.00
1536	62.00	92.00	1676	68.00	110.00	1816	82.00	128.00	1956	98.00	138.00
1538	62.00	92.00	1678	68.00	110.00	1818	82.00	128.00	1958	98.00	138.00
1540	62.00	92.00	1680	68.00	110.00	1820	82.00	128.00	1960	98.00	138.00
1542	62.00	92.00	1682	68.00	110.00	1822	82.00	128.00	1962	98.00	138.00
1544	62.00	92.00	1684	68.00	110.00	1824	82.00	128.00	1964	98.00	138.00
1546	62.00	92.00	1686	68.00	110.00	1826	82.00	128.00	1966	98.00	138.00
1548	62.00	92.00	1688	68.00	110.00	1828	82.00	128.00	1968	98.00	138.00
1550	62.00	94.00	1690	68.00	110.00	1830	82.00	128.00	1970	98.00	138.00
1552	62.00	94.00	1692	68.00	110.00	1832	82.00	128.00	1972	98.00	138.00
1554	62.00	94.00	1694	68.00	110.00	1834	82.00	128.00	1974	98.00	138.00
1556	62.00	94.00	1696	68.00	110.00	1836	82.00	128.00	1976	98.00	138.00
1558	62.00	94.00	1698	68.00	110.00	1838	82.00	128.00	1978	108.00	138.00
1560	62.00	94.00	1700	68.00	110.00	1840	82.00	128.00	1980	110.00	138.00
1562	62.00	94.00	1702	68.00	110.00	1842	82.00	130.00	1982	110.00	138.00
1564	62.00	94.00	1704	68.00	110.00	1844	84.00	130.00	1984	110.00	140.00
1566	62.00	94.00	1706	76.00	112.00	1846	84.00	130.00	1986	110.00	140.00
1568	62.00	94.00	1708	76.00	112.00	1848	84.00	130.00	1988	110.00	140.00
1570	62.00	94.00	1710	78.00	112.00	1850	84.00	130.00	1990	110.00	140.00
1572	62.00	94.00	1712	78.00	112.00	1852	84.00	130.00	1992	110.00	140.00
1574	64.00	94.00	1714	78.00	112.00	1854	84.00	130.00	1994	110.00	140.00
1576	64.00	94.00	1716	78.00	112.00	1856	84.00	130.00	1996	110.00	140.00
1578	64.00	94.00	1718	78.00	112.00	1858	84.00	130.00	1998	110.00	140.00
1580	64.00	94.00	1720	78.00	112.00	1860	84.00	130.00	2000	110.00	140.00
1582	64.00	96.00	1722	78.00	112.00	1862	84.00	130.00	2002	110.00	140.00
1584	64.00	96.00	1724	78.00	112.00	1864	84.00	130.00	2004	110.00	140.00
1586	64.00	96.00	1726	78.00	112.00	1866	84.00	130.00	2006	110.00	140.00
1588	64.00	96.00	1728	78.00	112.00	1868	84.00	130.00	2008	110.00	140.00
1590	64.00	96.00	1730	78.00	112.00	1870	84.00	132.00	2010	110.00	140.00

**HELP FORTNIGHTLY TAX TABLE**

Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$
2012	110.00	140.00	2152	130.00	162.00	2292	138.00	184.00	2432	170.00	194.00
2014	110.00	142.00	2154	130.00	162.00	2294	138.00	184.00	2434	170.00	194.00
2016	110.00	142.00	2156	130.00	162.00	2296	138.00	184.00	2436	170.00	196.00
2018	112.00	142.00	2158	130.00	162.00	2298	138.00	184.00	2438	170.00	196.00
2020	112.00	142.00	2160	130.00	162.00	2300	138.00	184.00	2440	170.00	196.00
2022	112.00	142.00	2162	130.00	162.00	2302	138.00	184.00	2442	172.00	196.00
2024	112.00	142.00	2164	130.00	162.00	2304	150.00	184.00	2444	172.00	196.00
2026	112.00	142.00	2166	130.00	162.00	2306	150.00	184.00	2446	172.00	196.00
2028	112.00	142.00	2168	130.00	162.00	2308	150.00	184.00	2448	172.00	196.00
2030	112.00	142.00	2170	130.00	162.00	2310	150.00	184.00	2450	172.00	196.00
2032	112.00	142.00	2172	130.00	164.00	2312	150.00	186.00	2452	172.00	196.00
2034	112.00	152.00	2174	130.00	164.00	2314	150.00	186.00	2454	172.00	196.00
2036	112.00	152.00	2176	130.00	164.00	2316	150.00	186.00	2456	172.00	196.00
2038	112.00	152.00	2178	130.00	164.00	2318	150.00	186.00	2458	172.00	196.00
2040	112.00	154.00	2180	130.00	164.00	2320	150.00	186.00	2460	172.00	196.00
2042	112.00	154.00	2182	132.00	164.00	2322	152.00	186.00	2462	172.00	198.00
2044	112.00	154.00	2184	132.00	164.00	2324	152.00	186.00	2464	172.00	198.00
2046	112.00	154.00	2186	132.00	164.00	2326	152.00	186.00	2466	172.00	198.00
2048	112.00	154.00	2188	132.00	164.00	2328	152.00	186.00	2468	172.00	198.00
2050	112.00	154.00	2190	132.00	164.00	2330	152.00	186.00	2470	174.00	198.00
2052	112.00	154.00	2192	132.00	164.00	2332	152.00	186.00	2472	174.00	198.00
2054	114.00	154.00	2194	132.00	164.00	2334	152.00	186.00	2474	174.00	198.00
2056	114.00	154.00	2196	132.00	164.00	2336	152.00	188.00	2476	174.00	198.00
2058	114.00	154.00	2198	132.00	164.00	2338	152.00	188.00	2478	174.00	198.00
2060	114.00	154.00	2200	132.00	166.00	2340	152.00	188.00	2480	174.00	198.00
2062	114.00	154.00	2202	132.00	166.00	2342	152.00	188.00	2482	174.00	198.00
2064	114.00	154.00	2204	132.00	166.00	2344	152.00	188.00	2484	174.00	198.00
2066	114.00	156.00	2206	132.00	166.00	2346	152.00	188.00	2486	174.00	200.00
2068	114.00	156.00	2208	132.00	166.00	2348	152.00	188.00	2488	174.00	200.00
2070	114.00	156.00	2210	132.00	176.00	2350	152.00	188.00	2490	174.00	200.00
2072	114.00	156.00	2212	132.00	178.00	2352	154.00	188.00	2492	174.00	200.00
2074	114.00	156.00	2214	132.00	178.00	2354	154.00	188.00	2494	174.00	200.00
2076	114.00	156.00	2216	134.00	178.00	2356	154.00	188.00	2496	174.00	200.00
2078	114.00	156.00	2218	134.00	178.00	2358	154.00	188.00	2498	174.00	200.00
2080	114.00	156.00	2220	134.00	178.00	2360	154.00	188.00	2500	176.00	200.00
2082	114.00	156.00	2222	134.00	178.00	2362	154.00	190.00	2502	176.00	200.00
2084	114.00	156.00	2224	134.00	178.00	2364	154.00	190.00	2504	176.00	200.00
2086	114.00	156.00	2226	134.00	178.00	2366	154.00	190.00	2506	176.00	200.00
2088	114.00	156.00	2228	134.00	178.00	2368	154.00	190.00	2508	176.00	200.00
2090	116.00	156.00	2230	134.00	178.00	2370	154.00	190.00	2510	176.00	200.00
2092	116.00	158.00	2232	134.00	178.00	2372	154.00	190.00	2512	176.00	202.00
2094	116.00	158.00	2234	134.00	178.00	2374	154.00	190.00	2514	176.00	202.00
2096	116.00	158.00	2236	134.00	180.00	2376	154.00	190.00	2516	176.00	202.00
2098	116.00	158.00	2238	134.00	180.00	2378	154.00	190.00	2518	176.00	202.00
2100	116.00	158.00	2240	134.00	180.00	2380	154.00	190.00	2520	176.00	202.00
2102	116.00	158.00	2242	134.00	180.00	2382	154.00	190.00	2522	176.00	202.00
2104	116.00	158.00	2244	134.00	180.00	2384	156.00	190.00	2524	176.00	202.00
2106	116.00	158.00	2246	134.00	180.00	2386	156.00	192.00	2526	176.00	202.00
2108	116.00	158.00	2248	134.00	180.00	2388	156.00	192.00	2528	178.00	202.00
2110	116.00	158.00	2250	136.00	180.00	2390	156.00	192.00	2530	178.00	202.00
2112	116.00	158.00	2252	136.00	180.00	2392	156.00	192.00	2532	178.00	202.00
2114	116.00	158.00	2254	136.00	180.00	2394	156.00	192.00	2534	178.00	202.00
2116	116.00	158.00	2256	136.00	180.00	2396	156.00	192.00	2536	178.00	204.00
2118	116.00	158.00	2258	136.00	180.00	2398	156.00	192.00	2538	178.00	204.00
2120	116.00	160.00	2260	136.00	180.00	2400	156.00	192.00	2540	178.00	204.00
2122	116.00	160.00	2262	136.00	182.00	2402	156.00	192.00	2542	178.00	204.00
2124	116.00	160.00	2264	136.00	182.00	2404	156.00	192.00	2544	178.00	204.00
2126	128.00	160.00	2266	136.00	182.00	2406	156.00	192.00	2546	178.00	204.00
2128	128.00	160.00	2268	136.00	182.00	2408	156.00	192.00	2548	178.00	204.00
2130	128.00	160.00	2270	136.00	182.00	2410	156.00	192.00	2550	178.00	204.00
2132	128.00	160.00	2272	136.00	182.00	2412	156.00	194.00	2552	178.00	204.00
2134	128.00	160.00	2274	136.00	182.00	2414	158.00	194.00	2554	178.00	204.00
2136	128.00	160.00	2276	136.00	182.00	2416	158.00	194.00	2556	180.00	204.00
2138	128.00	160.00	2278	136.00	182.00	2418	158.00	194.00	2558	180.00	204.00
2140	128.00	160.00	2280	136.00	182.00	2420	158.00	194.00	2560	180.00	204.00
2142	128.00	160.00	2282	138.00	182.00	2422	158.00	194.00	2562	180.00	206.00
2144	128.00	160.00	2284	138.00	182.00	2424	170.00	194.00	2564	180.00	206.00
2146	128.00	162.00	2286	138.00	184.00	2426	170.00	194.00	2566	180.00	206.00
2148	128.00	162.00	2288	138.00	184.00	2428	170.00	194.00	2568	180.00	206.00
2150	130.00	162.00	2290	138.00	184.00	2430	170.00	194.00	2570	180.00	206.00

## HELP FORTNIGHTLY TAX TABLE

Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold fortnightly component 2 \$	No tax-free threshold fortnightly component 3 \$
2572	180.00	206.00	2652	186.00	212.00	2732	206.00	218.00	2812	212.00	226.00
2574	180.00	206.00	2654	186.00	212.00	2734	206.00	218.00	2814	212.00	226.00
2576	180.00	206.00	2656	186.00	212.00	2736	206.00	220.00	2816	212.00	226.00
2578	180.00	206.00	2658	186.00	212.00	2738	206.00	220.00	2818	212.00	226.00
2580	180.00	206.00	2660	186.00	212.00	2740	206.00	220.00	2820	212.00	226.00
2582	180.00	206.00	2662	186.00	214.00	2742	206.00	220.00	2822	212.00	226.00
2584	182.00	206.00	2664	186.00	214.00	2744	206.00	220.00	2824	212.00	226.00
2586	182.00	208.00	2666	186.00	214.00	2746	206.00	220.00	2826	212.00	226.00
2588	182.00	208.00	2668	200.00	214.00	2748	206.00	220.00	2828	212.00	226.00
2590	182.00	208.00	2670	200.00	214.00	2750	206.00	220.00	2830	212.00	226.00
2592	182.00	208.00	2672	200.00	214.00	2752	206.00	220.00	2832	212.00	226.00
2594	182.00	208.00	2674	200.00	214.00	2754	206.00	220.00	2834	212.00	226.00
2596	182.00	208.00	2676	200.00	214.00	2756	206.00	220.00	2836	212.00	228.00
2598	182.00	208.00	2678	200.00	214.00	2758	206.00	220.00	2838	212.00	228.00
2600	182.00	208.00	2680	202.00	214.00	2760	208.00	220.00	2840	214.00	228.00
2602	182.00	208.00	2682	202.00	214.00	2762	208.00	222.00	2842	214.00	228.00
2604	182.00	208.00	2684	202.00	214.00	2764	208.00	222.00	2844	228.00	228.00
2606	182.00	208.00	2686	202.00	216.00	2766	208.00	222.00	2846	228.00	228.00
2608	182.00	208.00	2688	202.00	216.00	2768	208.00	222.00	2848	228.00	228.00
2610	182.00	208.00	2690	202.00	216.00	2770	208.00	222.00	2850	228.00	228.00
2612	182.00	210.00	2692	202.00	216.00	2772	208.00	222.00	2852	228.00	228.00
2614	184.00	210.00	2694	202.00	216.00	2774	208.00	222.00	2854	228.00	228.00
2616	184.00	210.00	2696	202.00	216.00	2776	208.00	222.00	2856	228.00	228.00
2618	184.00	210.00	2698	202.00	216.00	2778	208.00	222.00	2858	228.00	228.00
2620	184.00	210.00	2700	202.00	216.00	2780	208.00	222.00	2860	228.00	228.00
2622	184.00	210.00	2702	202.00	216.00	2782	208.00	222.00			
2624	184.00	210.00	2704	202.00	216.00	2784	208.00	222.00			
2626	184.00	210.00	2706	204.00	216.00	2786	210.00	224.00			
2628	184.00	210.00	2708	204.00	216.00	2788	210.00	224.00			
2630	184.00	210.00	2710	204.00	216.00	2790	210.00	224.00			
2632	184.00	210.00	2712	204.00	218.00	2792	210.00	224.00			
2634	184.00	210.00	2714	204.00	218.00	2794	210.00	224.00			
2636	184.00	212.00	2716	204.00	218.00	2796	210.00	224.00			
2638	184.00	212.00	2718	204.00	218.00	2798	210.00	224.00			
2640	184.00	212.00	2720	204.00	218.00	2800	210.00	224.00			
2642	186.00	212.00	2722	204.00	218.00	2802	210.00	224.00			
2644	186.00	212.00	2724	204.00	218.00	2804	210.00	224.00			
2646	186.00	212.00	2726	204.00	218.00	2806	210.00	224.00			
2648	186.00	212.00	2728	204.00	218.00	2808	210.00	224.00			
2650	186.00	212.00	2730	204.00	218.00	2810	210.00	224.00			

Where the payee's fortnightly earnings are more than \$2,860, the HELP component is \$228 plus 8 cents for each \$1 of fortnightly earnings over \$2,860. Amounts calculated should be rounded to the nearest dollar.

### © COMMONWEALTH OF AUSTRALIA 2007

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Commonwealth. Requests and inquiries concerning reproduction and rights should be addressed to the Commonwealth Copyright Administration, Attorney-General's Department, Robert Garran Offices, National Circuit, Barton ACT 2600 or posted at <http://www.ag.gov.au/cca>

### PUBLISHED BY

Australian Taxation Office  
Canberra  
May 2007

JS 7896

### OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

**The information in this publication is current at May 2007.** We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at [www.ato.gov.au](http://www.ato.gov.au) or contact us.